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proposes to make, in effect, a new series of reports, devoted exclusively to this subject. The number of cases is already so considerable that several volumes will be required to bring the work down to date, after which a new volume is to be added as often as the further accumulation of cases demands. It is needless to remark on the many advantages of such a plan. The first two volumes are at hand, and bear evidence of much careful preparation. The cases are well arranged, the annotations numerous, and the index a model for all books of this class. A. K. G.

THE UNITED STATES INTERNAL REVENUE TAX SYSTEM, embracing all Internal Revenue laws, now in force, as amended by the latest enactments. Edited by Charles Wesley Eldridge. Boston and New York: Houghton, Mifflin, & Co. 1895. 8vo. pp. vii, 722.

Mr. Eldridge's book is not a commentary. Its object is to present a reliable statement of the whole law of internal revenue taxation, as it exists to-day, with a digest of decisions and rulings, placed under the sections to which they relate. The book has been carefully prepared by one who had a hand in revising the internal revenue laws, and will doubtless be found a helpful guide to all who have occasion to explore the wilderness of the revised statutes on the subject. An improvement might be suggested in the facilities for reference and cross reference. "Compare with sec. 118, Act June 30, 1864, as amended, *infra*," and "see Appendix," are perhaps not as precise references as could be desired, where sec. 118 is in another chapter, and the Appendix occupies forty pages.

A. K. G.

OLIVER'S PRECEDENTS AND FORMS OF PRACTICE. Fifth edition. By Bordman Hall, LL.B. Boston: Little, Brown, & Co. 1895. 8vo. pp. xlviii, 773.

Although this treatise was originally published in 1842, it has managed to survive the various codes and practice acts, and to attain a high rank in the esteem of practitioners of the day, who find that the need of common forms and precedents has by no means disappeared. This useful work has generally succeeded in filling an important place, and the present edition promises to enhance its value in the future. A great deal of what was unnecessary or obsolete has been omitted, much has been rewritten, and convenient improvements have been made in the classification and indexing of the material. Many new precedents have been added, and States outside of New England have not been as entirely neglected as in the past. The scope of the work has, on the whole, been well recognized, and its objects carried out with creditable success.

D. A. E.

HANDBOOK OF CRIMINAL PROCEDURE. By William L. Clark. St. Paul: West Publishing Company. 1895. (Hornbook Series.) 8vo. pp. viii, 658.

This, the latest Hornbook, represents in a great degree the general nature of this useful little series. It is characterized by the same virtues, and to some extent by the same defects, that have been pointed out in previous reviews. It aims to afford to the student a rapid and comprehensive view of the subject of criminal procedure, and, on the whole, does

this well. Its flaws — occasional errors arising from lack of nice discrimination — are ones which are, perhaps, not easily avoidable in a work of this sort, of which not the least valuable portion is the brief and almost necessarily dogmatic statement of rules. This volume will, doubtless, take a deservedly high position in a series in which some of the best work has been contributed by its author, Mr. Clark. D. A. E.

THE INSURANCE AGENT: His Rights, Duties, and Liabilities. By John A. Finch. Indianapolis: The Bowen-Merrill Company. 1894. pp. viii and 36.

This little book is a reprint of a series of articles written by a lawyer for the use of fire insurance agents. It is chiefly composed of brief notes of propositions of law, with references to cases. The reasons for the propositions are not given, nor even the limitations, that are quite as important as the propositions themselves. Hence there may be some danger of misleading the laymen for whom the book is intended. For example, the author lays down many wide propositions as to the powers of agents, but he does not indicate that restrictions upon those powers may be successfully brought home to the assured, — still less that after the policy is issued restrictions contained in the policy itself may curtail the future exercise of the agent's apparent authority. E. W.

DIGEST OF INSURANCE CASES. For the year ending Oct. 31, 1894. By John A. Finch. Indianapolis: The Rough Notes Company. 1894. pp. xxiv, 220.

This volume, the seventh of a series of year books useful to the insurance lawyer, digests four hundred and forty-nine cases. The fire insurance cases are the most numerous, comprising almost half of the total number. The cases on fraternal-benefit orders appear to exceed in number those on life insurance of the ordinary sort. Next comes accident insurance. Lower in the list is marine insurance, with only sixteen cases. A minor defect in the volume is the neglect to distinguish the reports of the Probate Division from those of the Queen's Bench Division. E. W.